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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
)	
DPH HOLDINGS CORP., et al.)	Case No. 05-44481
)	
Reorganized Debtors.)	(Jointly Administered)

CERTIFICATE OF SERVICE

I, Kathleen L. Matsoukas, certify that I am not less than 18 years of age, and that on the date set forth below, I caused a true and correct copy of the **Response of Howard County, Indiana (Holder of Administrative Claim No. 18629) to Reorganized Debtors' Forty-Sixth Omnibus Objection Pursuant to 11 U.S.C. § 503(b) and Fed. R. Bankr. P. 3007 to (I) Disallow and Expunge Certain Administrative Expense (A) Books and Records Claims, (B) Methode Electronics Claims, (C) State Workers' Compensation Claims, (F) Transferred Workers' Compensation Claims, (G) Tax Claims, (H) Duplicate Insurance Claims, and (I) Severance Claims, (II) Disallow And Expunge (A) A Certain Duplicate Workers' Compensation Claim, (B) A Certain Duplicate Tax Claim, And (C) A Certain Duplicate Severance Claim, (III) Modify Certain Administrative Expense (A) State Workers' Compensation Claims and (B) Workers' Compensation Claims, and (IV) Allow Certain**

Administrative Expense Severance Claims, to be served by electronic mail or Federal Express as indicated, upon the individuals and/or firms identified on the attached Service List.

Under penalty of perjury, I declare that the foregoing is true and correct.

Dated: April 19, 2010

BARNES & THORNBURG LLP
Counsel to Howard County, Indiana

By: /s/Kathleen L. Matsoukas

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